

EXHIBIT A

Professional services rendered through: May 31, 2009

05/02/09	A.E. Moran	Review new IRS insurance rulings to determine effect on prior advice.	0.50
05/28/09	M.D. Lerner	Report to IRS on settlement appraisal.	0.10
05/28/09	M.J. Silverman	Talk with Carol Finke re motion from Bankruptcy Court and advise counsel.	0.50

Name	Hours	Rate	Value
M.J. Silverman	0.50	960.00	480.00
M.D. Lerner	0.10	745.00	74.50
A.E. Moran	0.50	605.00	302.50
Total	1.10		857.00

Professional services rendered through: May 31, 2009

05/29/09	A.E. Moran	Work on bills for March and April 2009.	1.00
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Name	Hours	Rate	Value
A.E. Moran	1.00	500.00	500.00
Total	1.00		500.00

Total Fees	\$1,357.00
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